

LEGAL NOTICE NO. 150

REPUBLIC OF TRINIDAD AND TOBAGO

THE VALUE ADDED TAX ACT, CHAP. 75:06

ORDER

MADE BY THE MINISTER UNDER SECTION 8(4) OF THE VALUE ADDED
TAX ACT

THE VALUE ADDED TAX (AMENDMENT TO SCHEDULE 2)
ORDER, 2009

1. This Order may be cited as the Value Added Tax (Amendment to Citation
Schedule 2) Order, 2009.

2. Schedule 2 of the Value Added Tax Act is amended by inserting ^{Schedule 2}
after item 1(1)(aw), the following items: ^{amended}
^{Chap. 75:06}

“ (ax) Ground-nut oil and its fractions, whether or not refined,
but not chemically modified.

Crude oil having tariff heading number 1508.10.00;

(ay) Ground-nut oil and its fractions, whether or not refined,
but not chemically modified.

Other having tariff heading number 1508.90.00;

(az) Olive oil and its fractions, whether or not refined, but
not chemically modified.

Virgin having tariff heading number 1509.10.00;

(ba) Olive oil and its fractions, whether or not refined, but
not chemically modified.

Other having tariff heading number 1509.90.00;

(bb) Other oils and their fractions, obtained solely from
olives, whether or not refined, but not chemically
modified, including blends of these oils or fractions with
oils or fractions of heading 15.09.

Crude oil having tariff heading number 1510.00.10;

(bc) Other oils and their fractions, obtained solely from
olives, whether or not refined, but not chemically
modified, including blends of these oils or fractions with
oils or fractions of heading 15.09.

Other having tariff heading number 1510.00.90;

- (bd) Palm oil and its fractions, whether or not refined, but not chemically modified.
Crude oil having tariff heading number 1511.10.00;
- (be) Palm oil and its fractions, whether or not refined, but not chemically modified.
Other: palm stearin having tariff heading number 1511.90.10;
- (bf) Palm oil and its fractions, whether or not refined, but not chemically modified.
Other: Other having tariff heading number 1511.90.90;
- (bg) Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
Sunflower-seed or safflower oil and fractions thereof:
Crude oil having tariff heading number 1512.11.00;
- (bh) Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
Sunflower-seed or safflower oil and fractions thereof:
Other having tariff heading number 1512.19.00;
- (bi) Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
Cotton-seed oil and its fractions: Crude oil, whether or not gossypol has been removed having tariff heading number 1512.21.00;
- (bj) Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
Cotton-seed oil and its fractions: Other having tariff heading number 1512.29.00;
- (bk) Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
Coconut (copra) oil and its fractions: Crude oil having tariff heading number 1513.11.00;
- (bl) Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.

Coconut (copra) oil and its fractions: Other having tariff heading number 1513.19.00;

- (bm) Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.

Palm kernel or babassu oil and fractions thereof: Crude oil having tariff heading number 1513.21.00;

- (bn) Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.

Palm kernel or babassu oil and fractions thereof: Other having tariff heading number 1513.29.00;

- (bo) Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.

Low erucic acid rape or colza oil and its fractions: Crude oil having tariff heading number 1514.11.00;

- (bp) Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.

Low erucic acid rape or colza oil and its fractions: Other having tariff heading number 1514.19.00;

- (bq) Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.

Low erucic acid rape or colza oil and its fractions: Other Crude oil having tariff heading number 1514.91.00;

- (br) Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.

Low erucic acid rape or colza oil and its fractions: Other having tariff heading number 1514.99.00; and

- (bs) Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared.

Animal fats and oils and their fractions: Vegetable fats and oils and their fractions having tariff heading number 1516.20.00.”.

Dated this 22nd day of July, 2009.

K. NUNEZ-TESSHEIRA
Minister of Finance

Laid in the House of Representatives this day of , 2009.

Clerk of the House

Laid in the Senate this day of , 2009.

Clerk of the Senate